

# 2002 Credit for Alternative Fuel Delivery Systems

## Arizona Form 326

### Phone Numbers

If you have questions, please call one of the following numbers:

Phoenix	(602) 255-3381
From area codes 520 & 928 toll-free	(800) 352-4090
Form orders	(602) 542-4260
Forms by Fax	(602) 542-3756
Recorded Tax Information	
Phoenix	(602) 542-1991
From area codes 520 & 928 toll-free	(800) 845-8192
Hearing impaired TDD user	
Phoenix	(602) 542-4021
From area codes 520 & 928 toll-free	(800) 397-0256

You may also visit our web site at: [www.revenue.state.az.us](http://www.revenue.state.az.us)

### Use of This Form

Use this form to do the following.

- If you elected to have a 2000 taxable year refund from Form 326 refunded in 3 annual installments, use Form 326 to figure how much of that 2000 taxable year refund is allocable to 2002.
- If you elected to have a 2001 taxable year refund from Form 326 refunded in 2 or 3 annual installments, use Form 326 to figure how much of that 2001 taxable year refund is allocable to 2002.
- Figure how much of a credit carryover you have available from the 1997, 1998, or 1999 taxable year.

### Line-by-Line Instructions

Enter the names and taxpayer identification numbers (TIN) as shown on Form 140, 140PY, 140NR, 140X, 120, 120A, 120S, or 120X. Fiscal year basis taxpayers must indicate the period covered by the taxable year. Attach the completed form to the tax return.

All returns, statements, and other documents filed with the Department of Revenue require a taxpayer identification number (TIN). The TIN is either a correct social security number or, for a business, the federal identification number. Paid tax preparers must also include their TIN on forms where requested. Taxpayers and paid preparers who fail to include the preparer TIN may be subject to a penalty. Please check the return to be sure that all required identification numbers are accurate and written clearly. Missing, incorrect, or unclear identification numbers may cause delays in processing the returns.

### Part I - Refund Allocation From Taxable Year 2000

Complete Part I only if you elected to claim the amount of the alternative fuel delivery system credit refund from your 2000 return in 3 annual installments.

#### Line 1 -

In column (b), enter the credit originally computed for the 2000 taxable year. In column (c), enter the amount of the 2000 taxable year credit that was applied to your 2000 tax plus any amount of column (b) included in the 1<sup>st</sup> annual installment. In column (d), enter the amount of column (b) included in the 2<sup>nd</sup> annual installment. In column (e), subtract the amount in columns (c) and (d) from the amount in column (b).

Individuals also enter this amount on Form 140, page 1, line 37, or Form 140PY, page 1, line 39, or Form 140NR, page 1, line 37, or Form 140X, page 1, line 40.

Corporations also enter this amount on Form 120, page 1, line 25, or Form 120A, page 1, line 17, or Form 120X, page 1, line 25.

S corporations that are taking the credit also enter this amount on Form 120S, page 1, line 21.

### Part II - Refund Allocation From 2001 Taxable Year

Complete Part II only if you elected to claim the amount of the alternative fuel delivery system credit refund from your 2001 return in either 2 or 3 annual installments.

#### Line 2 -

In column (b), check whether you elected either 2 or 3 annual installments. In column (c) enter the credit originally computed for the 2001 taxable year. In column (d), enter the amount of the 2001 taxable year credit that was applied to your 2001 tax plus any amount of column (c) included in the 1<sup>st</sup> annual installment. In column (e), subtract the amount in column (d) from the amount in column (c).

#### Line 3 -

If you elected to have the credit from the 2001 taxable year refunded in 2 annual installments, enter the amount on line 2, column (e). If you elected to have the credit from the 2001 taxable year refunded in 3 annual installments, divide the amount on line 2 column (e) by 2 and enter the result here.

Individuals also enter this amount on Form 140, page 1, line 37, or Form 140PY, page 1, line 39, or Form 140NR, page 1, line 37, or Form 140X, page 1, line 40.

Corporations also enter this amount on Form 120, page 1, line 25, or Form 120A, page 1, line 17, or Form 120X, page 1, line 25.

S corporations that are taking the credit also enter this amount on Form 120S, page 1, line 21.

### Part III - Available Carryover From Taxable Years 1997, 1998, and 1999

#### Lines 4 through 7 -

Use lines 4 through 7 to figure your total available credit carryover from taxable years 1997, 1998, and 1999. Complete lines 4 through 7 only if you claimed an alternative fuel delivery system credit on a prior year return for 1997, 1998, and/or 1999, and the credit was more than your tax.

In column (b), enter the credit originally computed for the taxable year entered in column (a). In column (c), enter the amount of the credit from that taxable year which you have already used. Subtract the amount in column (c) from the amount in column (b) and enter the difference in column (d). Add the amounts entered on lines 4 through 6 in column (d). Enter the total on line 7.

**NOTE:** You must also complete Form 300 (corporations) or Form 301 (individuals) if you are completing Part III of Form 326.

Corporations and S corporations that elect to take the credit also enter the amount on line 7 on Arizona Form 300, Part I, line 17.

Individuals, also enter the amount on line 7 on Arizona Form 301, Part I, line 21.

**NOTE Individuals Only:** If you are married, and you and your spouse file separate returns, you may each take only one-half of the total credit that would otherwise be allowed on a joint return.

#### Where Should I Mail My Return?

Attach this form to your Arizona income tax return, and mail your return to: Arizona Department of Revenue, 1600 W. Monroe, Attention: Alt Fuel, Phoenix AZ 85007-2650. Do not mail your return to the address indicated on the tax return.